

Department of Planning and Budget 2015 Fiscal Impact Statement

1. Bill Number: SB1174

House of Origin	<input checked="" type="checkbox"/>	Introduced	<input type="checkbox"/>	Substitute	<input type="checkbox"/>	Engrossed
Second House	<input type="checkbox"/>	In Committee	<input type="checkbox"/>	Substitute	<input type="checkbox"/>	Enrolled

2. Patron: Obenshain

3. Committee: General Laws and Technology

4. Title: Cemetery Board; perpetual care trust fund; evaluation by independent certified public accountant.

5. Summary: Changes the requirement that cemetery companies conduct an annual audit of their perpetual care trust funds to a requirement that such companies conduct an evaluation of such funds by an independent certified public accountant.

6. Budget Amendment Necessary: No.

7. Fiscal Impact Estimates: No state fiscal impact.

8. Fiscal Implications: It is anticipated that this bill will not have a fiscal impact on the Department of Professional and Occupational Regulation.

9. Specific Agency or Political Subdivisions Affected: Department of Professional and Occupational Regulation.

10. Technical Amendment Necessary: No.

11. Other Comments: None.